



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Leonard Kedzierski  
DOCKET NO.: 09-20008.001-R-1  
PARCEL NO.: 09-17-402-171-0000

The parties of record before the Property Tax Appeal Board are Leonard Kedzierski, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$3,930  
**IMPR.:** \$13,870  
**TOTAL:** \$17,800

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 6,550 square foot parcel of land improved with a 52-year old, two-story, masonry, single-family dwelling containing 1,392 square feet of living area, one and one-half baths, and a full, unfinished basement. The argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant submitted a copy of the closing statement showing the subject property sold on March 9, 2009 for \$200,000. In addition, the appellant's petition asserts the property was advertised for sale for approximately two years, was not a transaction between related parties, and no mortgage was assumed.

In addition, the appellant listed the address for three additional properties on the petition and included copies of sales information for two of those properties. The documents indicate two of the properties sold in December 2009 and May 2010 for \$175,000 and \$199,000. Black and white photographs of these

properties were included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$27,566. This assessment reflects a market value of \$309,730 using the Illinois Department of Revenue's 2009 three year median level of assessment of 8.9% for Cook County Class 2 property. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable. The properties are described as two-story, frame or masonry, single-family dwellings. Features include between one and two and one-half baths, air conditioning for two properties, a fireplace for two properties, and full unfinished basements. The properties range: in age from 53 to 55 years; in size from 1,068 to 1,826 square feet of living area; and in improvement assessment from \$18.09 to \$23.81 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction based on market value is warranted.

In determining the fair market value of the subject property, the PTAB finds the best evidence to be the sale of the subject property in March 2009 for \$200,000. The evidence shows the property was advertised for sale, the transaction did not occur between related parties and no mortgages were assumed. The PTAB finds the comparable sales support the subject's sale at market value.

Therefore, the PTAB finds that the subject property had a market value of \$200,000 for the 2009 assessment year. Since the market value of the subject has been established, the Illinois Department of Revenue 2009 three year median level of assessment for Cook County Class 2 property of 8.9% will apply. In applying this level of assessment to the subject, the total assessed value is \$17,800. The subject's current assessment is above this and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 21, 2012

*Allen Castrovillari*

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.